

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE TRUSTEE'S TWO HUNDRED TWENTY-FIRST OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT THE TRUSTEE'S COUNSEL, ELENI D. THEODOSIOU-PISANELLI, ESQ., AT (212) 837-6868.**

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Attorneys for James W. Giddens,  
Trustee for the SIPA Liquidation of Lehman Brothers Inc.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Case No. 08-01420 (SCC) SIPA

Debtor.

**NOTICE OF HEARING ON THE TRUSTEE'S TWO HUNDRED TWENTY-FIRST OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS (REDUNDANT CLAIMS)**

**PLEASE TAKE NOTICE** that on March 14, 2014, James W. Giddens (the “Trustee”), as trustee for the liquidation of the business of Lehman Brothers Inc. (the “Debtor” or “LBI”), under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”), by and through his undersigned counsel, filed his two hundred twenty-first omnibus objection to general creditor claims (the “Two Hundred Twenty-First Omnibus

Objection to General Creditor Claims”), and that a hearing to consider the Trustee’s Two Hundred Twenty-first Omnibus Objection to General Creditor Claims will be held before the Honorable Shelley C. Chapman, United States Bankruptcy Judge, at the United States Bankruptcy Court, Alexander Hamilton Customs House, Courtroom 621, One Bowling Green, New York, New York 10004-1408 (the “Bankruptcy Court”), on **April 24th at 10:00 a.m. (Prevailing Eastern Time)** (the “Hearing”).

**PLEASE TAKE FURTHER NOTICE** that responses, if any, to entry of the order must (i) be in writing; (ii) state the name and address of the responding party and nature of the claim or interest of such party; (iii) state with particularity the legal and factual bases of such response; (iv) conform to the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rules; (v) be filed with the Bankruptcy Court, together with proof of service, electronically, in accordance with General Order M-399 by registered users of the Court’s Electronic Case Filing system, and by all other parties in interest, on a 3.5 inch disk, compact disk, or flash drive, preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format no later than **April 9, 2014 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”); and (vi) be served on (a) Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York, 10004, Attn: Meaghan C. Gragg, Esq.; (b) Securities Investor Protection Corporation, 805 Fifteenth Street, N.W., Suite 800, Washington, DC 20005, Attn: Kenneth J. Caputo, Esq.; and (c) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Maurice Horwitz, Esq. and Lori R. Fife, Esq., with a courtesy copy to the chambers of the Honorable Shelley C. Chapman, One Bowling Green, New York, New York 10004-1408, Courtroom 621.

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Trustee's Two Hundred Twenty-First Omnibus Objection to General Creditor Claims or any claim set forth thereon, the Trustee may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Trustee's Two Hundred Twenty-First Omnibus Objection to General Creditor Claims, which may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York  
March 19, 2014

HUGHES HUBBARD & REED LLP

By: /s/ James B. Kobak, Jr.  
James B. Kobak, Jr.  
Christopher K. Kiplok  
Meaghan C. Gragg

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS INC.,

Case No.: 08-01420 (SCC) SIPA

Debtor.

**THE TRUSTEE'S TWO HUNDRED TWENTY-FIRST OMNIBUS  
OBJECTION TO GENERAL CREDITOR CLAIMS (REDUNDANT CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED  
PROOFS OF CLAIM. PARTIES RECEIVING THIS TWO HUNDRED TWENTY-  
FIRST OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS SHOULD  
REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR  
CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE  
EXHIBITS ATTACHED THERETO TO DETERMINE WHETHER  
THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT THE TRUSTEE'S COUNSEL,  
ELENI D. THEODOSIOU-PISANELLI, ESQ., AT (212) 837-6868.**

TO THE HONORABLE JAMES M. PECK,  
UNITED STATES BANKRUPTCY JUDGE:

James W. Giddens (the “Trustee”), as Trustee for the liquidation of the business of Lehman Brothers Inc. (the “Debtor” or “LBI”) under the Securities Investor Protection Act of 1970 as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”),<sup>1</sup> by and through his undersigned counsel, respectfully represents as follows:

**RELIEF REQUESTED**

1. The Trustee files this two hundred twenty-first omnibus objection to general creditor claims (the “Two Hundred Twenty-First Omnibus Objection to General Creditor Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), as made applicable to this proceeding pursuant to sections 78fff(b) and 78fff-1(a) of SIPA, Rule 3007(d)(1) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to general creditor claims filed in this SIPA proceeding (the “General Creditor Claim Objection Procedures Order,” ECF No. 5441), seeking entry of an order disallowing and expunging certain claims listed on Exhibit A, Exhibit B, and Exhibit C annexed hereto (collectively, the “Exhibits”). The Trustee’s proposed order (the “Proposed Order”) is annexed hereto as Exhibit E.

2. Based on analysis by the Trustee’s counsel of each of the general creditor proofs of claim (the “Proofs of Claim”), certain information from the LBI general claims register as maintained by the Trustee’s claims agent, and certain information from the books and records of the LBI estate (the “Books and Records”), as further described in the declaration of Eleni D. Theodosiou-Pisanelli, sworn to on March 14, 2014, (the “ETP Declaration,” annexed hereto as Exhibit D), the Trustee has determined that (i) the proofs of claim listed on Exhibit A under the

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1. For convenience, subsequent references to SIPA may omit “15 U.S.C.”

heading “*Claims to be Disallowed and Expunged*” are duplicative (the “Duplicative Claims”), either entirely or in substance, of at least one of the corresponding claims listed on Exhibit A under the heading “*Surviving Claims*” (collectively, the “Duplicative Surviving Claims”); (ii) the proofs of claim listed on Exhibit B under the heading “*Claims to be Disallowed and Expunged*” have been amended and superseded (the “Amended and Superseded Claims”) by at least one of the corresponding claims listed on Exhibit B under the heading “*Surviving Claims*” (collectively, the “Amending Surviving Claims”); and (iii) the transactions and/or obligations claimed in the proofs of claim listed on Exhibit C under the heading “*Claims to be Disallowed and Expunged*” (the “Multiple Filer Duplicate Claims”) are duplicative of or fully claimed within at least one of the corresponding claims filed by a separate entity (or filed by an investment manager on behalf of such entity) listed on Exhibit C under the heading “*Surviving Claims*” (collectively, the “Multiple Filer Surviving Claims”).

3. The Trustee asks that each of the Duplicative Claims, each of the Amended and Superseded Claims, and each of the Multiple Filer Duplicate Claims (collectively, the “Redundant Claims”) be disallowed and expunged in their entirety from LBI’s claims register as maintained by the Trustee’s claims agent. The Trustee preserves his right to later object to any Duplicative Surviving Claim, Amending Surviving Claim, or Multiple Filer Surviving Claim (collectively, the “Surviving Claims”) on any basis.

## **JURISDICTION**

4. Following removal to this Court for all purposes as required for SIPA cases by section 78eee(b)(4) of SIPA, this Court has “all of the jurisdiction, powers, and duties conferred by [SIPA] upon the court to which application for the issuance of the protective decree was made.” 15 U.S.C. § 78eee(b)(4).

5. Venue is proper in this Court pursuant to SIPA section 78eee(a)(3) and 15 U.S.C. section 78aa.

## **BACKGROUND**

6. On September 19, 2008 (the “Filing Date”), the Honorable Gerard E. Lynch, United States District Court, Southern District of New York, entered the Order Commencing Liquidation of LBI (the “LBI Liquidation Order,” ECF. No. 1) pursuant to the provisions of SIPA in the case captioned Securities Investor Protection Corporation v. Lehman Brothers Inc., Case No. 08-CIV-8119 (GEL). The LBI Liquidation Order, *inter alia*, (i) appointed the Trustee for the liquidation of the business of LBI pursuant to section 78eee(b)(3) of SIPA; and (ii) removed the case to this Court for all purposes as required for SIPA cases by section 78eee(b)(4) of SIPA, in the case captioned In re Lehman Brothers Inc., Case No. 08-01420 (JMP) (the “SIPA Proceeding”).

7. On November 7, 2008, the Court entered the Order Approving Form and Manner of Publication and Mailing of Notice of Commencement; Specifying Procedures and Forms for Filing, Determination, and Adjudication of Claims; Fixing a Meeting of Customers and Other Creditors; and Fixing Interim Reporting Pursuant to SIPA (the “Claims Process Order,” ECF No. 241). Beginning on December 1, 2008, consistent with SIPA section 78fff-2(a)(1), the Trustee mailed more than 905,000 claims packages with filing information to former

LBI customers and other potential claimants (the “Claims Process Notice”) and posted claims filing information on the Trustee’s website ([www.lehmantrustee.com](http://www.lehmantrustee.com)) and SIPC’s website ([www.sipc.org](http://www.sipc.org)). The Trustee also published notice of the claims process in The New York Times, The Wall Street Journal and The Financial Times.

8. Pursuant to SIPA section 78fff-2(a)(3) and the Claims Process Order, customer claims seeking maximum protection under SIPA must have been received by the Trustee on or before January 30, 2009. All customer claims and general creditor claims must have been received by the Trustee by June 1, 2009 and no claims of any kind will be allowed unless received by the Trustee on or before June 1, 2009 (the “Bar Date”). In addition to the Bar Date, on September 19, 2013, the Bankruptcy Court entered an order (the “Administrative Bar Date Order”) that established October 31, 2013 (the “Administrative Bar Date”) as the deadline to file a proof of claim for administrative expense claims against the LBI estate, as further described in the Administrative Bar Date Order, with respect to such administrative expenses arising between September 19, 2008 and August 31, 2013. The Administrative Bar Date has now passed. A copy of the Customer Claims Process Order was made publically available at [www.lehmantrustee.com](http://www.lehmantrustee.com). The Trustee’s website allowed claimants filing electronically to upload documents as part of their claim submission and thereby comply with the instructions to include supporting documentation set forth in the Proof of Claim.

9. In accordance with the Claims Process Order, in cases where the Trustee denied a claim for protection as a customer and converted the claim to a general creditor claim, the Trustee notified the claimant consistent with the procedures set forth in the Claims Process Order. The claimant was afforded the opportunity to object and have the matter heard by the Court if the claimant was aggrieved by the Trustee’s denial of customer treatment and

conversion of the claim to a general creditor claim. If a claimant did not object to the Trustee's conversion of the claim consistent with the procedures set forth in the Claims Process Order, the Trustee's conversion of the claim to a general creditor claim became final. No determination was made as to the validity or allowed amount of such converted and reclassified claims.

10. On November 15, 2012, the Court entered the General Creditor Claim Objection Procedures Order, which authorizes the Trustee, among other things, to file omnibus objections to no more than 200 general creditor claims at a time, on various grounds, including the grounds that the claims subject to the omnibus objection duplicate other proofs of claim filed in the same case, as set forth in Bankruptcy Rule 3007(d)(1) or have been amended by subsequently filed proofs of claim, as set forth in Bankruptcy Rule 3007(d)(3).

**THE REDUNDANT CLAIMS SHOULD BE DISALLOWED AND EXPUNGED**

11. Based on analysis by the Trustee's counsel of each of the Proofs of Claim for the Surviving Claims and the Redundant Claims, certain information from the LBI general claims register as maintained by the Trustee's claims agent, and certain information from the Books and Records, as further described in the ETP Declaration, the Trustee has: (i) identified the claims on Exhibit A as Duplicative Claims that either are exact duplicates or are in substance duplicates of the corresponding Duplicative Surviving Claims; (ii) determined that each Amended and Superseded Claim on Exhibit B has been amended and superseded by the corresponding Amending Surviving Claim; and (iii) determined that the transactions and amounts claimed in the Multiple Filer Duplicate Claims are in substance duplicates of or fully claimed within the corresponding Surviving Claims.

12. Specifically, (i) the Duplicative Claims were filed by the same claimants on account of the same obligations as the corresponding Duplicative Surviving Claims and

provided no additional supporting documentation for the Duplicative Surviving Claims; (ii) the Amending Surviving Claims may not specifically state on their face that they are amendments of the Amended and Superseded Claims, but a review of the substance, supporting documents, basis for, and amount of each claim establishes that the Amending Surviving Claims amend and supersede the corresponding Amended and Superseded Claims listed on Exhibit B; and (iii) the Multiple Filer Duplicate Claims were filed by different claimants but on account of the same obligations as the corresponding Multiple Filer Surviving Claims and seek no additional amounts or obligations that are not already claimed in the Multiple Filer Surviving Claims.

13. Some of the Redundant Claims are claims that were denied treatment as customer claims and converted to general creditor claims. Consistent with the procedures set forth in the Claims Process Order, the Trustee's reclassification and conversion of these claims to general creditor claims has become final.

14. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd sub nom. Peter J. Solomon Co. v. Oneida Ltd.*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

15. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1).

Accordingly, courts in the Southern District of New York routinely disallow and expunge claims that are duplicative or amended and superseded by subsequent claims filed by the same creditor against the same debtors. *See, e.g., In re Worldcom, Inc.*, Case No. 02-13533 (AJG), 2005 WL 3875191, at \*8 (Bankr. S.D.N.Y. June 3, 2005) (expunging duplicate claim); *In re Enron Corp.*, Case No. 01 B 16034 (AJG), 2005 WL 3874285, at \*1 n.1 (Bankr. S.D.N.Y. Oct. 5, 2005) (noting that “[i]nasmuch as the Initial Claim was amended and superseded by the Amended Claim, it was disallowed and expunged”); *In re Best Payphones, Inc.*, Case No. 01-15472 (SMB), 2002 WL 31767796, at \*4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging amended, duplicative claim); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 993, 1001-02 (S.D.N.Y. 1992) (dismissing duplicate claim).

16. The LBI estate cannot be required to make any distribution on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of the Redundant Claims will also enable the Trustee’s claims agent to maintain a claims register that more accurately reflects the proper claims existing against the estate.

17. It would be inequitable and inappropriate for holders of claims subject to this objection to receive distributions on account of the Redundant Claims. Accordingly, to avoid the possibility of multiple recoveries by the same creditor – regardless of whether the claim was filed directly by the creditor or by an investment manager or other third party on the creditor’s behalf – for the same debt (or injury), the Trustee requests that the Court disallow and

expunge in their entirety the Redundant Claims listed on the Exhibits.<sup>2</sup> With the exception of claims identified as allowed on the Exhibits, the Surviving Claims will remain on the general creditor claims register subject to further objection on any basis.

**RESERVATION OF RIGHTS**

18. The Two Hundred Twenty-First Omnibus Objection to General Creditor Claims does not affect any of the Surviving Claims and, to the extent not already allowed, does not constitute any admission or finding with respect to any of the Surviving Claims. Further, the Trustee reserves all rights to object on any basis to any Redundant Claim or any portion of any Redundant Claim not finally determined and for which the Court does not grant the relief requested herein.

**NOTICE**

19. Notice of this Two Hundred Twenty-First Omnibus Objection to General Creditor Claims has been provided to (i) each claimant listed on the Exhibits via first-class mail; and (ii) the list of parties requesting notice of pleadings in accordance with the Court's Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures and Related Relief entered by the Court on July 13, 2010 (ECF No. 3466), and will be immediately available for inspection upon filing with the Court at the Trustee's website, [www.lehmantrustee.com](http://www.lehmantrustee.com). The Trustee submits that no other or further notice need be provided.

**NO PRIOR RELIEF REQUESTED**

20. No previous request for the relief requested herein has been made by the Trustee to this or any other Court.

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2. Where a creditor has filed different documentation in support of the Redundant Claims and the Surviving Claims, the Trustee will treat all documentation filed with both claims as having been filed in support of the Surviving Claim.

**CONCLUSION**

For the reasons stated herein, the Trustee respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York  
March 19, 2014

HUGHES HUBBARD & REED LLP

By: /s/ James B. Kobak, Jr.  
James B. Kobak, Jr.  
Christopher K. Kiplok  
Meaghan C. Gragg

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Attorneys for James W. Giddens,  
Trustee for the SIPA Liquidation of  
Lehman Brothers Inc.

**EXHIBIT A**

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA**  
**TWO HUNDRED TWENTY-FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATIVE CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
1	AMTRUST BANK FORMERLY KNOWN AS OHIO SAVINGS BANK C/O KIMON ZAVERDINOS 1801 EAST NINTH STREET SUITE 200 CLEVELAND, OH 44114-3103	1/26/2009	1539	\$101,550.00	AMTRUST BANK C/O KIMON ZAVERDINOS ATTN: TREASURY 1801 EAST NINTH STREET SUITE 200 CLEVELAND, OH 44114-3103	1/26/2009	900001830**	\$101,550.00
2	ARMY EMERGENCY RELIEF C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2036 385 E. COLORADO BLVD PASADENA, CA 91101	1/30/2009	2448	\$78,930.00	ARMY EMERGENCY RELIEF WESTERN ASSET MANAGEMENT COMPANY PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006055	UNSPECIFIED*
3	BMO NESBITT BURNS INC. DAVID FERGUSON C/O HARRIS N.A. 111 WEST MONROE STREET CHICAGO, IL 60611	1/30/2009	8003274	UNSPECIFIED*	BMO NESBITT BURNS, INC. JAMES E. SPIOTTO CHAPMAN AND CUTLER LLP 111 WEST MONROE STREET CHICAGO, IL 60603-4080	5/29/2009	5131	\$80,894.40

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
4	COMMINGLED PENSION TRUST FUND SUBADVISED FIXED INCOME-W SCOTT E. RICHTER, ESQ. & STACEY L. ANGEL C/O J.P. MORGAN INVESTMENT MANAGEMENT INC. 1111 POLARIS PARKWAY, FLOOR 4P COLUMBUS, OH 43240-2050	1/29/2009	9003352	UNSPECIFIED*	JPMORGAN ASSET MANAGEMENT TRANSFEROR: LEHMAN BROTHERS HOLDINGS INC. C/O LEGAL DEPT FLOOR 9 - ATTN WAYNE H CHAN 270 PARK AVE NEW YORK, NY 10017	5/15/2009	4529	\$16,796.87
5	CRUCIBLE MATERIALS-HOURLY PETER TROJANO C/O STANDISH ASSET MANAGEMENT CO LLC 201 WASHINGTON ST BOSTON, MA 02108	1/30/2009	9005006	UNSPECIFIED*	CRUCIBLE MATERIALS-HOURLY C/O STANDISH ASSET MANAGEMENT CO. LLC BNY MELLON CENTER 201 WASHINGTON STREET BOSTON, MA 02108	1/30/2009	2982	\$89,038.06
6	EDWARD GRECO QTIP TRUST JACQUE BUCÉLOT TTEE FBO EDWARD GRECO QUALIFIED TERM INTEREST IN PROPERTY TRUST UWO 5/18/1995 15 STERLING STREET BEACON, NY 12508-1439	12/11/2008	109	\$200.00	EDWARD GRECO QUALIFIED TERM INTEREST IN PTY TR UWO 5/18/1995 15 STERLING STREET BEACON, NY 12508-1439	12/11/2008	900000101**	\$200.00
7	GRACE BROTHERS LTD 1560 SHERMAN AVE STE 900 EVANSTON, IL 60201-4809	1/23/2009	1316	UNSPECIFIED*	GRACE BROTHERS LTD CHARLENE O'CONNOR 1560 SHERMAN AVE STE 900 EVANSTON, IL 60201-4809	1/23/2009	900001695**	\$5,531.38

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
8	ING LIFE INSURANCE AND ANNUITY COMPANY GIL MATHIS ONE ORANGE WAY WINDSOR, CT 06095-4774	9/26/2008	9008027	UNSPECIFIED*	ING LIFE INSURANCE & ANNUITY CO. C/O ING INVESTMENT MANAGEMENT 230 PARK AVENUE NEW YORK, NY 10169-0005	1/28/2009	8002336	UNSPECIFIED*
9	IRVING S GILMORE FOUNDATION ADAM SHAPIRO C/O STONE HARBOR INVESTMENT PARTNERS 31 W 52ND STR SUITE 900 NEW YORK, NY 10019	1/28/2009	9002274	UNSPECIFIED*	IRVING S. GILMORE FOUNDATION ATTN: ADAM SHAPIRO STONE HARBOR INVESTMENT PARTNERS, LP 31 WEST 52ND STREET NEW YORK, NY 10019	1/28/2009	1850	\$6,937.50
10	KUWAIT INVESTMENT AUTHORITY ADEL N HAMADAH MINISTRIES COMPLEX, BLOCK 3 GROUND FLOOR, P.O. BOX 64 SAFAT 13001 KUWAIT	1/27/2009	9002185	UNSPECIFIED*	KUWAIT INVESTMENT AUTHORITY CITIBANK, N.A. (FUND 123) CITGROUP CENTRE CANADA SQUARE CANARY WHARF LONDON E14 5LB UNITED KINGDOM	5/19/2009	4656	\$43,976.57

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
11	LILY POND CURRENCY MASTER FUND LTD GLEN C CARNES RE LILY POND CAPITAL MGMT LLC 450 PARK AVENUE SUITE 2103 NEW YORK, NY 10022-2676	1/9/2009	7000284	\$2,010.91	LILY POND CURRENCY MASTER FUND LTD GLEN C CARNES RE LILY POND CAPITAL MGMT LLC 450 PARK AVENUE SUITE 2103 NEW YORK, NY 10022-2676	1/9/2009	800000843**	\$2,010.91
12	LILY POND CURRENCY PLUS MASTER FUND LTD GLEN CARNES C/O LILY POND CAPITAL MANAGEMENT LLC 450 PARK AVENUE, SUITE 2103 NEW YORK, NY 10022	1/9/2009	7000292	\$18,197.37	LILY POND CURRENCY PLUS MASTER FUND LTD GLEN CARNES C/O LILY POND CAPITAL MANAGEMENT LLC 450 PARK AVENUE, SUITE 2103 NEW YORK, NY 10022	1/9/2009	800000847**	\$18,197.37
13	LM US BOND CORE PLUS MOTHER FUND C/O JAPAN TRUSTEE SERVICES BANK, LTD. AS TRUSTEE ATTN: INVESTMENT TRUST DEPARTMENT 8-11, HARUMI 1-CHOME, CHUO-KU TOKYO JAPAN	1/28/2009	2006	\$208,948.00	LM US BOND CORE PLUS MOTHER FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1972 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2540	\$208,948.00

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
14	MERABET, OLIVER ROUTE DE LANVOLLEN LE GOAS-MEUR PLOUHA 22580 FRANCE	5/27/2009	4811	\$402.65	MERABET, OLIVER ROUTE DE LANVOLLEN LE GOAS-MEUR PLOUHA 22580 FRANCE	5/27/2009	900007535**	\$402.65
15	PEWZ S.A. RUTA 8 KM 17500 EDIFICIO 121A OF 004 MONTEVIDEO CP 96000 URUGUAY	1/14/2009	1000	\$20,544.76	PELUZ S.A. C/O CAROLINA CIKUREL RUTA 8 KM 17500 ZONA AMERICA EDIFICIO 121A OF 004 MONTEVIDEO CP 96000 URUGUAY	1/14/2009	900001177**	\$14,202,110.00
16	SEI INSTITUTIONAL MANAGED TRUST-CORE FIXED INCOME FUND METROLITAN WEST ASSET MGMT 11766 WILSHIRE BLVD STE 1580 LOS ANGELES, CA 90025-6576	1/29/2009	2072	\$206,953.13	SEI INSTITUTIONAL MANAGED TRUST METWEST 761 SEI INSTITUTIONAL MANAGED TRST METROPOLITAN WEST ASSET MANAGEMENT 11766 WILSHIRE BLVD STE 1580 LOS ANGELES, CA 90025- 6576	9/17/2009	6138	\$206,953.13

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
17	SEI INSTITUTIONAL MANAGED TRUST-CORE FIXED INCOME FUND (MW # 761) METROPOLITAN WEST ASSET MANAGEMENT, LLC 11766 WILSHIRE BLVD., SUITE 1500 LOS ANGELES, CA 90025	9/17/2009	6137	\$206,953.13	SEI INSTITUTIONAL MANAGED TRUST METWEST 761 SEI INSTITUTIONAL MANAGED TRST METROPOLITAN WEST ASSET MANAGEMENT 11766 WILSHIRE BLVD STE 1580 LOS ANGELES, CA 90025-6576	9/17/2009	6138	\$206,953.13
18	SNYDER, BRIAN 40 EAST 83RD STREET #38 NEW YORK, NY 10028-0843	1/28/2009	1921	\$46,401.36	SNYDER, BRIAN 40 EAST 83RD STREET #38 NEW YORK, NY 10028-0843	1/28/2009	900002514**	\$32,076.15
19	STERLING CAPITAL MANAGEMENT LLC ON BEHALF OF ITS DISCRETIONARY ADVISORY CLIENT UNION REGIONAL MEDICAL CENTER DEFINED PENSION PLAN ATTN KENNETH R. COTNER, EXECUTIVE DIRECTOR 115 OFFICE PARK DRIVE MOUNTAIN BROOK, AL 35223-2421	10/7/2008	9008081	UNSPECIFIED*	STERLING CAPITAL MANAGEMENT LLC KENNETH R COTNER 115 OFFICE PARK DRIVE MOUNTAIN BROOK, AL 35223-2421	10/7/2008	9008104	\$1,995.70
20	TEACHERS RETIREMNT SYS TX CAROL ELLIS 1000 RED RIVER STREET AUSTIN, TX 78701-2627	1/30/2009	9004548	UNSPECIFIED*	TEACHERS RETIREMENT SYSTEM OF TEXAS 1000 RED RIVER STREET AUSTIN, TX 78701-2627	1/30/2009	2895	\$80,971.03

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
21	THE WALT DISNEY RETIREMENT PLAN MASTER TRUST ATTN: IRENA GOLDSTEIN C/O PROSKAUER ROSE LLP ELEVEN TIMES SQUARE NEW YORK, NY 10036-8299	5/27/2009	7002063	\$266,344.00	WALT DISNEY RETIREMENT PLAN MASTER TRUST, THE C/O THE WALT DISNEY COMPANY ATTN: MITCHELL K POLON 500 SOUTH BUENA VISTA STREET BURBANK, CA 91521-0050	6/2/2009	5936	\$266,344.00
22	TOMICKI, BERNARD J & HELEN G TTEES FBO BERNARD J & HELEN G TOMICKI REV LIV TRUST U/A/D 11/18/98 2505 NATURE BEND CARROLLTON, TX 75006-2004	12/12/2008	128	\$1,148.07	TOMICKI, BERNARD J & HELEN G TTEES FBO BERNARD J & HELEN G TOMICKI REV LIV TRUST U/A/D 11/18/98 2505 NATURE BEND CARROLLTON, TX 75006-2004	12/12/2008	900000121**	\$1,148.07
23	VONWIN CAPITAL MANAGEMENT, LP TRANSFEROR: MUNICIPAL SECURITIES RULEMAKING ROGER VON SPIEGEL, MANAGING DIRECTOR 261 FIFTH AVENUE, 22ND FLOOR NEW YORK, NY 10016	1/28/2009	9002393	UNSPECIFIED*	VONWIN CAPITAL MANAGEMENT, L.P. TRANSFEROR: MUNICIPAL SECURITIES RULEMAKING VONWIN CAPITAL, LLC ATTN: ROGER VON SPIEGEL 261 FIFTH AVENUE, 22ND FLOOR NEW YORK, NY 10016	1/28/2009	1919	\$192,056.08

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\*\* Allowed Claim

**EXHIBIT B**

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA**  
**TWO HUNDRED TWENTY-FIRST OMNIBUS OBJECTION: EXHIBIT B - AMENDED AND SUPERSEDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
1	BEAFORD INVESTMENTS LIMITED LETHERA S. MCCARTNEY, VP JP MORGAN TRUST CO (BAHAMAS) LIMITED PO BOX N - 4899, 2ND FLOOR, BAHAMAS FINANCIAL CENTRE SHIRLEY & CHARLOTTE STS. NASSAU BAHAMAS	12/8/2008	8000122	UNSPECIFIED*	BEAFORD INVESTMENTS LIMITED ATTN: ANGELA WATSON J.P. MORGAN TRUST COMPANY (BAHAMAS) LIMITED BAHAMAS FINANCIAL CENTER, 2ND FLOOR SHIRLEY & CHARLOTTE STREETS PO BOX N-4899 NASSAU BAHAMAS	7/23/2009	6083	\$9,578,839.00
2	BEIJING FOREIGN ENTERPRISE HUMAN RESOURCES SERVICE CO., LTD. MS. ZHANG XIAOWEN, UNIT 2508, LEVEL 25 CHINA WORLD TOWER 1 NO. 1 JIAN GUO MEN WAI AVENUE BEIJING 100004 CHINA, P.R.C.	12/30/2008	581	\$3,293.55	BEIJING FOREIGN ENTERPRISE HUMAN RESOURCES SERVICE CO., LTD. MS. ZHANG XIAOWEN, UNIT 2508, LEVEL 25 CHINA WORLD TOWER 1 NO. 1 JIAN GUO MEN WAI AVENUE BEIJING 100004 CHINA	6/1/2009	5619	\$3,293.55

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
3	BOEING COMPANY VOLUNTARY INVESTMENT PLAN, THE C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1655 385 E COLORADO BLVD PASADENA, CA 91101	1/30/2009	2971	\$3,200,788.00	BOEING COMPANY VOLUNTARY INVESTMENT PLAN WESTERN ASSET MANAGEMENT COMPANY 100 N RIVERSIDE PLAZA CHICAGO, IL 60606	2/2/2009	9005942	UNSPECIFIED*
4	BROWN, MELVILLE JR. 9516 FAIRCREST DRIVE DALLAS, TX 75238	5/26/2009	7002026	\$89,088.07	BROWN, MELVILLE M., JR 9516 FAIRCREST DR. DALLAS, TX 75238-1416	1/30/2009	3104	\$372,372.99
5	BROWN, MELVILLE 9516 FAIRCREST DRIVE DALLAS, TX 75238	1/30/2009	9005575	UNSPECIFIED*	BROWN, MELVILLE M., JR 9516 FAIRCREST DR. DALLAS, TX 75238-1416	1/30/2009	3104	\$372,372.99
6	CHAUNY SA ATTN:SEBASTIAN FERULLO JUNCAL 1327 ESC 303 MONTEVIDEO URUGUAY	5/26/2009	9007750	UNSPECIFIED*	ATTESTOR CAPITAL, LLP FOR AND ON BEHALF OF ATTESTOR VALUE MASTER FUND TRANSFEROR: CHAUNY S.A. C/O ATTESTOR CAPITAL LLP ATTN: ISOBELLE WHITE 21 UPPER BROOK STREET LONDON W1K 7PY UNITED KINGDOM	5/26/2009	5124	\$3,574,050.24

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
7	COMMINGLED PENSION TRUST FUND OF JPMORGAN CHASE BANK NA WAYNE H CHAN ESQ 245 PARK AVE NEW YORK, NY 10167	1/28/2009	9002444	UNSPECIFIED*	JPMORGAN ASSET MANAGEMENT TRANSFEROR: LEHMAN BROTHERS HOLDINGS INC. J.P. MORGAN INVESTMENT MANAGEMENT INC. C/O LEGAL DEPT FLOOR 9 ATTN WAYNE H CHAN 270 PARK AVENUE NEW YORK, NY 10017	5/15/2009	4527	\$4,238.28
8	DNB NOR MARKETS INC MARCUS WENDEHOG VP AND ASSISTANT COUNSEL 200 PARK AVENUE 31ST FLOOR NEW YORK, NY 10166	1/26/2009	9001916	UNSPECIFIED*	DNB NOR MARKETS, INC. DNB NOR BANK ASA ATTN: MARCUS WENDEHOG, ESQ. 200 PARK AVENUE 31ST FLOOR NEW YORK, NY 10166-0396	5/7/2009	4515	\$402,417.00
9	EISENBERG, IRWIN M. 11 HICKORY COURT STATEN ISLAND, NY 10309	1/30/2009	8003077	UNSPECIFIED*	EISENBERG, IRWIN 11 HICKORY CT STATEN ISLAND, NY 10309	5/28/2009	5292	\$254,951.00
10	GOLDMAN SACHS & CO., ET AL. ATTN: JANET A. BROECKEL, MANAGING DIRECTOR/ASSOCIATE GENERAL COUNSEL ONE NEW YORK PLAZA NEW YORK, NY 10004	5/30/2009	5524	\$9,683.89	GOLDMAN SACHS & CO. (AS CO-LEAD UNDERWRITER) JANET A. BROECKEL MANAGING DIRECTOR/ASSOCIATE GENERAL COUNSEL ONE NEW YORK PLAZA NEW YORK, NY 10004	8/3/2011	6255	\$98,383.64

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
11	GOLDMAN SACHS & CO. JANET A BROECKEL MANAGING DIRECTOR/ASSOCIATE GENL GOLDMAN SACHS & CO. ONE NEW YORK PLAZA NEW YORK, NY 10004	5/29/2009	7002288	\$9,683.89	GOLDMAN SACHS & CO. (AS CO-LEAD UNDERWRITER) JANET A. BROECKEL MANAGING DIRECTOR/ASSOCIATE GENERAL COUNSEL ONE NEW YORK PLAZA NEW YORK, NY 10004	8/3/2011	6255	\$98,383.64
12	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LAWSON SOFTWARE INC C/O GOLDMAN, SACHS & CO. 30 HUDSON STREET, 38TH FLOOR JERSEY CITY, NJ 07302	12/5/2008	8000088	UNSPECIFIED*	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LAWSON SOFTWARE INC C/O GOLDMAN, SACHS & CO. 30 HUDSON STREET, 38TH FLOOR JERSEY CITY, NJ 07302	1/13/2009	8001044	UNSPECIFIED*
13	HALCYON LOAN TRADING FUND LLC TRANSFEROR: CARRETT P.T. LP2 C/O HALCYON ASSET MANAGEMENT LP ATTN: MATT SELTZER 477 MADISON AVENUE - 8TH FLOOR NEW YORK, NY 10022	1/23/2009	1499	\$6,895,903.75	HALCYON LOAN TRADING FUND LLC MATT SELTZER C/O HALCYON ASSET MANAGEMENT LP 477 MADISON AVE 8TH FL NEW YORK, NY 10022	1/23/2009	9001758	\$4,710,871.73
14	HIFFMEISTER, PERRY C. & HILARY 12 BRADBURY PLACE RIVERSIDE, CT 06878	1/26/2009	1633	UNSPECIFIED*	HOFFMEISTER, PERRY COLTER 12 BRADBURY PLACE RIVERSIDE, CT 06878	5/28/2009	7002117	UNSPECIFIED*

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
15	HORNE, CATHY 3510 GARDEN MIST CIR AUBURN, GA 30011	1/28/2009	9002255	UNSPECIFIED*	HORNE, CATHY 3510 GARDEN MIST CIRCLE AUBURN, GA 30011	1/30/2009	3227	\$14,269.22
16	HU, ISABELLE 608 BRIDLE PATH WYCKOFF, NJ 07481-2931	4/24/2009	4370	\$179,954.97	HU, ISABELLE 608 BRIDLE PATH WYCKOFF, NJ 07481	5/1/2009	7001397	\$179,954.97
17	JP MORGAN DIVERSIFIED FUND A SERIES OF JP MORGAN TRUST I WAYNE H CHAN ESQ 245 PARK AVE NEW YORK, NY 10167	1/28/2009	9002533	UNSPECIFIED*	JPMORGAN ASSET MANAGEMENT TRANSFEROR: LEHMAN BROTHERS HOLDINGS INC. C/O LEGAL DEPT ATTN WAYNE H CHAN 270 PARK AVE, 9TH FL NEW YORK, NY 10017-2014	5/15/2009	4528	\$6,895.46
18	METROPOLITAN LIFE INSURANCE COMPANY DANIELLE K AZUA 245 PARK AVE NEW YORK, NY 10167	1/29/2009	9003415	UNSPECIFIED*	METROPOLITAN LIFE INSURANCE COMPANY ATTN: WAYNE H. CHAN J.P. MORGAN INVESTMENT MANAGEMENT INC. C/O LEGAL DEPT, FLOOR 8 245 PARK AVENUE NEW YORK, NY 10167-0001	5/27/2009	4778	\$96,315.61
19	PARKER, DEBORAH A. 1902 LYNTON CIRCLE WELLINGTON, FL 33414	1/23/2009	1338	\$36,603.00	PARKER, DEBORAH A. 1902 LYNTON CIRCLE WELLINGTON, FL 33414	12/17/2013	6391	\$36,603.00
20	PETERS, STEPHEN P.O. BOX 973 3 BISHOP ESTATE LENOX, MA 01240	12/26/2008	7000205	\$271,950.22	PETERS, STEPHEN PO BOX 973 LENOX, MA 01240	9/14/2009	6112	\$264,029.00

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
21	PIA FRIIS ABN AMRO BANK N.V. C/O RBS SECURITIES INC. 600 STEAMBOAT ROAD GREENWICH, CT 06830	5/26/2009	7002000	UNSPECIFIED*	ABN AMRO BANK N.V. C/O RBS SECURITIES INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 STEAMBOAD ROAD GREENWICH, CT 06830	6/2/2009	5931	UNSPECIFIED*
22	PRINCIPAL FUNDS INC HIGH QUALITY INTERMEDIATE TERM BOND FUND DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	9003337	UNSPECIFIED*	PRINCIPAL FUNDS, INC. HIGH QUALITY INTERMEDIATE- TERM BOND FUND ATTN: DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	2040	\$3,626.57
23	PRINCIPAL FUNDS INC PRINCIPAL FINANCIAL GROUP DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0001	1/29/2009	9003339	UNSPECIFIED*	PRINCIPAL FUNDS, INC. BOND & MORTGAGE SECURITIES FUND 801 GRAND AVENUE DES MOINES, IA 50392-0001	1/29/2009	2041	\$107,722.66
24	PRINCIPAL MANAGEMENT CORPORATION PF HQ INTERMEDIATE TERM BOND FUND DEBRA SVOBODA PRINCIPAL GLOBAL INVESTORS, LLC 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/26/2008	9008028	UNSPECIFIED*	PRINCIPAL FUNDS, INC. HIGH QUALITY INTERMEDIATE- TERM BOND FUND ATTN: DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	2040	\$3,626.57

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
25	PRINCIPAL MANAGEMENT CORPORATION-PVC-BOND & MORTGAGE SECURITIES C/O DEBRA SVOBODA PRINCIPAL GLOBAL INVESTORS, LLC 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/26/2008	9008035	UNSPECIFIED*	PRINCIPAL VARIABLE CONTRACTS FUND, INC. BOND & MORTGAGES SECURITIES ACCT. C/O DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	2039	\$806.25
26	PRINCIPAL VARIABLE CONTRACTS FUND INC PRINCIPAL FINANCIAL GROUP DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0001	1/29/2009	9003335	UNSPECIFIED*	PRINCIPAL VARIABLE CONTRACTS FUND, INC. BOND & MORTGAGES SECURITIES ACCT. C/O DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	2039	\$806.25
27	PROSHARES ULTRA RUSSELL2000 GROWTH PRO FUNDS ADVISORS LLC ATTN: AMY DOBERMAN, ESQ. 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA, MD 20814	1/7/2011	6235	\$3,780.42	PROSHARES ULTRA RUSSELL2000 GROWTH C/O PRO FUNDS ADVISORS LLC ATTN: AMY DOBERMAN, ESQ. 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA, MD 20814	11/11/2013	6384	\$2,814.84

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
28	PROSHARES ULTRA RUSSELL2000 PRO FUNDS ADVISORS LLC ATTN: AMY DOBERMAN, ESQ. 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA, MD 20814	1/7/2011	6234	\$17,574.45	PROSHARES ULTRA RUSSELL2000 C/O PRO FUNDS ADVISORS LLC ATTN: AMY DOBERMAN, ESQ. 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA, MD 20814	11/11/2013	6383	\$13,074.61
29	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT 230 PARK AVENUE NEW YORK, NY 10169-0005	1/28/2009	8002329	UNSPECIFIED*	RELIASTAR LIFE INSURANCE COMPANY GIL MATHIS 20 WASHINGTON AVENUE SOUTH MINNEAPOLIS, MN 55401	9/26/2008	9008026	\$328,125.00
30	ROGGE- FOND VANT C/O ROGGE GLOBAL PARTNERS PLC SION HALL, 56 VICTORIA EMBANKMENT 56 VICTORIA EMBANKMENT LONDON EC4Y 0DZ UNITED KINGDOM	1/13/2009	8000964	UNSPECIFIED*	INKA FONDS VANT - RGP LEGAL DEPARTMENT/MARC DIEDENHOFEN INTERNATIONALE KAPITALANLAGEGESELLSCH AFT MBH YORCKSTRABE 21 DUESSELDORF 40476 GERMANY	1/28/2009	8001780	UNSPECIFIED*
31	SECURITY LIFE OF DENVER INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT 230 PARK AVENUE NEW YORK, NY 10169-0005	1/28/2009	8002319	UNSPECIFIED*	SECURITY LIFE OF DENVER INSURANCE CO GIL MATHIS 1290 BROADWAY DENVER, CO 80203	9/26/2008	9008025	\$546,875.00

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
32	STANDARD & POORS CORP. ATTN: LOUIS SLANINA 55 WATER STREET, 46TH FLOOR NEW YORK, NY 10041	8/18/2010	6229	\$209,624.00	STANDARD & POORS ATTN:MICHAEL J. TWAMLEY 55 WATER STREET, 35TH FLOOR NEW YORK, NY 10041	9/22/2011	6260	\$209,624.00
33	STANDARD & POOR'S 55 WATER STREET ATTN: LOUIS SLANINA NEW YORK, NY 10041	6/1/2009	5887	\$2,174,812.00	STANDARD & POORS ATTN:MICHAEL J. TWAMLEY 55 WATER STREET, 35TH FLOOR NEW YORK, NY 10041	9/22/2011	6260	\$209,624.00
34	THE ROYAL BANK OF SCOTLAND PLC ATTN: MARK ROSE GREENWICH CAPITAL MARKETS INC 600 STEAMBOAT ROAD GREENWICH, CT 06830	9/29/2008	9008160	UNSPECIFIED*	ROYAL BANK OF SCOTLAND, PLC, THE RBS GLOBAL BANKING & MARKETS, C/O RBS SECURITIES, INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 STEAMBOAT ROAD, GREENWICH, CT 06830	6/2/2009	5926	\$40,023,040.00
35	THEODORE, FRANTZ C/O GAIL M WALTON, ESQ LAW OFFICES OF GAIL M WALTON 690 MACE AVENUE BRONX, NY 10467	1/26/2009	9002011	UNSPECIFIED*	THEODORE, FRANTZ 47 JASPER STREET VALLEY STREAM, NY 11580	1/26/2009	1661	\$96,260.36

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
36	TRADEWEB MARKETS LLC ATTN: JONATHAN D. PITTSKY, ASST. SEC 2200 PLAZA FIVE HARBORSIDE FINANCIAL CENTER JERSEY CITY, NJ 07311	5/29/2009	4927	\$1,342,817.50	TRADEWEB LLC ATTN: JONATHAN D. PITTSKY, ASST. SEC 2200 PLAZA FIVE HARBORSIDE FINANCIAL CENTER JERSEY CITY, NJ 07311	5/29/2009	4928	\$1,359,221.19
37	TRADEWEB NEWMARKETS LLC ATTN: JONATHAN D. PITTSKY, ASST. SEC 2200 PLAZA FIVE HARBORSIDE FINANCIAL CENTER JERSEY CITY, NJ 07311	5/29/2009	4926	\$16,403.69	TRADEWEB LLC ATTN: JONATHAN D. PITTSKY, ASST. SEC 2200 PLAZA FIVE HARBORSIDE FINANCIAL CENTER JERSEY CITY, NJ 07311	5/29/2009	4928	\$1,359,221.19
38	VASHISHT, VISHAL 90 FARBOOK DRIVE SHORT HILLS, NJ 07078	1/27/2009	8001700	UNSPECIFIED*	TANNOR PARTNERS CREDIT FUND, LP TRANSFEROR: VASHISHT, VISHAL ATTN: ROBERT TANNOR 150 GRAND STREET, STE 401 WHITE PLAINS, NY 10601	2/5/2009	3468	\$175,000.00

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
39	WESTERN ASSET MANAGEMENT COMPANY ATTN: W STEPHEN VENABLE JR 620 8TH AVENUE, 50TH FLOOR NEW YORK, NY 10018	10/29/2008	9008098	UNSPECIFIED*	UNITED FOOD & COMMERCIAL WORKERS INTERNATIONAL UNION - INDUSTRIAL PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1133 & W-1352 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2650	\$292,947.00

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

**EXHIBIT C**

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA**  
**TWO HUNDRED TWENTY-FIRST OMNIBUS OBJECTION: EXHIBIT C – MULTIPLE FILER DUPLICATE CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
1	AFEBT CORE FULL WESTERN ASSET MANAGEMENT COMPANY PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006052	UNSPECIFIED*	NTCC ADVISORS FUNDS FOR EMPLOYEE BENEFITS TRUSTS C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1687 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2775	\$312,387.00
2	AFGT CORE FULL WESTERN ASSET MANAGEMENT COMPANY PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006053	UNSPECIFIED*	NTCC ADVISORS FUNDS FOR GRANTOR TRUSTS C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT. W-1688 385 E. COLORADO BLVD. PASADENA, CA 91109	1/30/2009	2844	\$51,659.00
3	BOOTH FERRIS FDTN FIXED INC A/C LESLEY GOLDBERG 345 PARK AVE NEW YORK, NY 10167	1/28/2009	9002263	UNSPECIFIED*	JPMORGAN CHASE BANK, N.A., AS AGENT FBO BOOTH FERRIS FDTN FIXED INC AC PRIVATE BANK LEGAL - LESLEY E. GOLDBERG, ESQ. 345 PARK AVENUE, 5TH FLOOR NEW YORK, NY 10154	5/28/2009	4843	\$71,162.89

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
4	BROWN BROTHERS HARRIMAN TRUST COMPANY (CAYMAN) LTD, AS TRUSTEE FOR THE LINCOLN FUND, ATTN: LEGAL DEPT W-2390 C/O WESTERN ASSET MANAGEMENT COMPANY 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2505	\$52,430.00	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: WESTERN ASSET MANAGEMENT COMPANY 1585 BROADWAY 2ND FLOOR NEW YORK, NY 10036	9/26/2008	9008059-01	UNSPECIFIED*
5	CENTRAL STATES SE & SW AREAS PENSION FUND WESTERN ASSET MGMT PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006051	UNSPECIFIED*	CENTRAL STATES SOUTHWEST & SOUTHWEST AREAS PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1861 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2680	\$670,695.00
6	CENTURY AFFILIATED HOLDINGS LLC LESLEY E GOLDBERG 345 PARK AVE NEW YORK, NY 10154	1/28/2009	9002264	UNSPECIFIED*	JPMORGAN CHASE BANK, NA, AS AGENT FBO CENTURY AFFILIATED HOLDINGS LLC PRIVATE BANK LEGAL - LESLEY E. GOLDBERG, ESQ. 345 PARK AVENUE, 5TH FLOOR NEW YORK, NY 10154	5/28/2009	4841	\$7,715.23

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
7	CF SECURITIZED INDEX FUND C/O BNY MELLON CASH INVESTMENT STRATEGIES BNY MELLON CENTER 500 GRANT STREET PITTSBURGH, PA 15258	1/29/2009	2343	\$5,259.48	THE BANK OF NEW YORK MELLON C/O STANDISH MELLON ASSET MGMT ACCT [REDACTED] MELLON FINANCIAL CENTER 1 BOSTON PLACE STE 024- 0344 BOSTON, MA 02108-4408	12/2/2008	9008101	UNSPECIFIED*
8	DEUTSCHE ASSET MANAGEMENT SCOTT AGI 345 PARK AVENUE NEW YORK, NY 10154	10/7/2008	9008080	UNSPECIFIED*	PYRAMID MORTGAGE- BACKED SECURITIES FUND IGOR ABRAMOV 345 PARK AVENUE NEW YORK, NY 10154	1/26/2009	9001808	UNSPECIFIED*
9	HEWLETT PACKARD INDIA SALES PVT. LTD. ATTN: MR RAMNATH SUNDARAM / CREDIT & COLLECTIONS 24 SALARPURIA ARENA, ADUGODI HOSUR MAIN ROAD BANGALORE 560030 INDIA	3/27/2009	4235	\$35,765.13	HEWLETT PACKARD AP (HONG KONG) LTD -SEE V# [REDACTED] 19/F CITYPLAZA ONE 1111 KINGS ROAD ATTN: MR CHAN KAI YIU TAIKOO SHING HONG KONG CHINA	3/27/2009	4236	\$14,771.00

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
10	INTERNATIONAL INVESTMENT FUND - PUTNAM GLOBAL AGGREGATE FIXED INCOME FUND, THE DEREK JEPSON DUMARESQ HOUSE, DUMARESQ STREET ST HELIER, JERSEY JE2 3RL CHANNEL ISLANDS	1/29/2009	9003323	UNSPECIFIED*	SBC MASTER PENSION TRUST CARL J. STRUTZ 208 S. AKARD ROOM 2712 DALLAS, TX 75201	1/30/2009	8002800	UNSPECIFIED*
11	REAMS ISP REAMS ASSET MGMT CO A/C INDIANA STATE POLICE 227 WASHINGTON STREET COLUMBUS, IN 47201-6741	2/3/2009	3416	\$48,860.15	INDIANA STATE POLICE PENSION TRUST RICHARD MOURDOCK, TREASURER 200 WEST WASHINGTON STREET SUITE 242 INDIANAPOLIS, IN 46204-2792	1/28/2009	8001926	UNSPECIFIED*
12	RIC PLC THE STERLING BOND FUND ELLIOT COHEN 909 A ST TACOMA, WA 98402	1/30/2009	9004649	UNSPECIFIED*	FRANK RUSSELL INVESTMENT COMPANY PLC-THE STERLING CORP BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-5307 385 E. COLORADO BLVD. PASADENA, CA 91101	2/2/2009	3245	\$94,594.00

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
13	RIC PLC THE STERLING CORPORATE BOND FUND ELLIOT COHEN 909 A ST TACOMA, WA 98402	1/30/2009	9004648	UNSPECIFIED*	FRANK RUSSELL INVESTMENT COMPANY PLC - THE STERLING CORPORATE BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-5185 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2705	\$13,875.00
14	SEIU LOCAL 74 PENSION FUND C/O CLAIRE MARTIN-MCKAY AMALGAMATED BANK 275 SEVENTH AVE NEW YORK, NY 10001	1/29/2009	9003912	UNSPECIFIED*	BOARD OF TRUSTEES OF THE PENSION FUND OF LOCAL 74 C/O DEBRA SVOBODA PRINCIPAL GLOBAL INVESTORS 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/26/2008	9008033	UNSPECIFIED*
15	SOLUTIA INC SAVINGS AND INVMT PLAN WESTERN ASSET MGMT COM PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006054	UNSPECIFIED*	SOLUTIA INC. SAVINGS AND INVESTMENT PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1743 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2731	\$234,734.00

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
16	STRONG MUSEUM TRUST LESLEY E GOLDBERG 345 PARK AVE NEW YORK, NY 10154	1/28/2009	9002267	UNSPECIFIED*	JPMORGAN CHASE BANK N.A., AS AGENT F/B/O STRONG MUSEUM TRUST 345 PARK AVENUE, 5TH FLOOR NEW YORK, NY 10154	5/28/2009	4840	\$3,354.68
17	THE MASTER TRUST BANK OF JAPAN, LTD ON BEHALF OF LM GLOBAL BOND MOTHER TOSHIAKI FUJII 2-11-3 HAMAMATSU-CHO, MINATO-KU TOKYO 1058579 JAPAN	1/23/2009	7000592	\$1,521,211.00	LM GLOBAL BOND MOTHER FUND (SDO), C/O WESTERN ASSET MANAGEMENT C/O WESTERN ASSET MANAGEMENT COMPANY, ATTN: LEGAL DEPT W-5383 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2475	\$1,521,211.00
18	THE MASTER TRUST BANK OF JAPAN, LTD, AS TRUSTEE T.FUJII, Y.NAKAO, CORPORATE RISK MANAGEMENT 2-11-3 HAMAMATSU-CHO, MINATO-KU TOKYO 1058579 JAPAN	1/22/2009	8001750	UNSPECIFIED*	WELLINGTON MANAGEMENT COMPANY LLP ROBERT J TONER MORGAN STANLEY ASSET & INVESTMENT TRUST MANAGEMENT CO LIMITED 75 STATE STREET BOSTON, MA 02109	9/29/2008	9008065	UNSPECIFIED*

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
19	TIME MIRROR CHANDLER II LLC LESLEY E GOLDBERG 345 PARK AVE NEW YORK, NY 10154	1/28/2009	9002268	UNSPECIFIED*	JPMORGAN CHASE BANK, N.A. AS AGENT F/B/O TIME MIRROR CHANDLER II, LLC JPMORGAN CHASE BANK, N.A.-PRIVATE BANK LEGAL-LESLEY E. GOLDBERG, ESQ. 345 PARK AVENUE, 5TH FLOOR NEW YORK, NY 10154	5/28/2009	4846	\$55,805.47
20	UNITED METHODIST CHURCH C/O BNY MELLON CASH INVESTMENT STRATEGIES BNY MELLON CENTER 500 GRANT STREET PITTSBURGH, PA 15258	1/29/2009	2341	\$2,383.35	THE BANK OF NEW YORK MELLON C/O STANDISH MELLON ASSET MGMT ACCT [REDACTED] MELLON FINANCIAL CENTER 1 BOSTON PLACE STE 024- 0344 BOSTON, MA 02108-4408	12/2/2008	9008101	UNSPECIFIED*
21	USWU LOCAL 74 DEFINED CONTRIBUTION PLAN DEBORAH SILODER C/O AMALGAMATED BANK 275 SEVENTH AVE NEW YORK, NY 10001	1/29/2009	9003901	UNSPECIFIED*	BOARD OF TRUSTEES OF THE WELFARE FUND OF LOCAL 74 C/O PRINCIPAL GLOBAL INVESTORS, LLC ATTN: DEBRA S. VOBODA 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/29/2008	9008060	UNSPECIFIED*

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
22	USWU LOCAL 74 WELFARE FUND DEBORAH SILODOR C/O AMALGAMATED BANK 275 SEVENTH AVE NEW YORK, NY 10001	1/29/2009	9003911	UNSPECIFIED*	BOARD OF TRUSTEES OF THE DEFINED CONTRIBUTION FUND OF LOCAL C/O DEBRA SVOBODA PRINCIPAL GLOBAL INVESTORS LLC 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/26/2008	9008032	UNSPECIFIED*
23	WASHINGTON GAS LIGHT COMPANY MASTER VEBA TRUST C/O BNY MELLON CASH INVESTMENT STRATEGIES BNY MELLON CENTER 500 GRANT STREET PITTSBURGH, PA 15258	1/29/2009	2342	\$1,394.47	THE BANK OF NEW YORK MELLON C/O STANDISH MELLON ASSET MGMT ACCT [REDACTED] MELLON FINANCIAL CENTER 1 BOSTON PLACE STE 024- 0344 BOSTON, MA 02108-4408	12/2/2008	9008101	UNSPECIFIED*
24	WESTERN ASSET MANAGEMENT COMPANY W STEPHEN VENABLE JR 385 EAST COLORADO BOULEVARD PASADENA, CA 91101-1923	10/20/2008	9008093	UNSPECIFIED*	STATE RETIREMENT & PENSION SYSTEM OF MARYLAND C/O WESTERN MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1376 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2690	\$5,911,142.00

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

**EXHIBIT D**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Case No. 08-01420 (SCC) SIPA

Debtor.

**DECLARATION OF ELENI D. THEODOSIOU-PISANELLI  
IN SUPPORT OF THE TRUSTEE'S TWO HUNDRED TWENTY-FIRST  
OBJECTION TO GENERAL CREDITOR CLAIMS (REDUNDANT CLAIMS)**

Pursuant to 28 U.S.C. § 1746, I, Eleni D. Theodosiou-Pisanelli, hereby declare as follows:

1. I am an attorney duly admitted to practice in this Court and am associated with the firm of Hughes Hubbard & Reed LLP (“Hughes Hubbard”), attorneys for James W. Giddens (the “Trustee”), as trustee for the SIPA liquidation of Lehman Brothers Inc. (“LBI”). I respectfully submit this declaration (the “Declaration”) in support of the Trustee’s two hundred twenty-first omnibus objection to general creditor claims (the “Two Hundred Twenty-First Omnibus Objection to General Creditor Claims”).<sup>1</sup>

2. On behalf of the Trustee, I have participated in the analysis of each of the general creditor proofs of claim (the “Proofs of Claim”), listed in Exhibit A, Exhibit B, and Exhibit C (the “Exhibits”) annexed to the Two Hundred Twenty-First Omnibus Objection to General Creditor Claims, including all supporting documentation submitted with each Claim. I have also participated in the analysis of certain information from the LBI general claims register as maintained by the Trustee’s claims agent, and certain information from the books and records of the LBI estate (the “Books and Records”).

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1. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

3. Based on analysis of each of the Proofs of Claim for the Surviving Claims and the Redundant Claims, certain information from the LBI general claims register as maintained by the Trustee's claims agent, and certain information from the Books and Records, the Trustee has: (i) identified the claims on Exhibit A as Duplicative Claims that either are exact duplicates or are in substance duplicates of the corresponding Duplicative Surviving Claims; (ii) determined that each Amended and Superseded Claim on Exhibit B has been amended and superseded by the corresponding Amending Surviving Claim; and (iii) determined that the transactions and amounts claimed in the Multiple Filer Duplicate Claims are in substance duplicates of or fully claimed within the corresponding Surviving Claims.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 19, 2014

By: /s/ Eleni D. Theodosiou-Pisanelli  
Eleni D. Theodosiou-Pisanelli  
Associate, Hughes Hubbard & Reed LLP

**EXHIBIT E**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Case No. 08-01420 (SCC) SIPA

Debtor.

**[PROPOSED] ORDER GRANTING THE TRUSTEE'S TWO HUNDRED  
TWENTY-FIRST OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS  
(REDUNDANT CLAIMS)**

Upon the two hundred twenty-first omnibus objection to claims, dated March 19, 2014 (the “Two Hundred Twenty-First Omnibus Objection to General Creditor Claims”),<sup>1</sup> of James W. Giddens (the “Trustee”), as trustee for the liquidation of Lehman Brothers Inc. (“LBI”) under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), as made applicable to this proceeding pursuant to SIPA §§ 78fff(b) and 78fff-1(a), and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), disallowing and expunging certain Redundant Claims, on the grounds that (i) such general creditor claims are exact duplicates or are in substance duplicates of the corresponding Duplicative Surviving Claims, (ii) such general creditor claims have been amended and superseded by the corresponding Amending Surviving Claim, or (iii) determined the transactions and amounts claimed in the Multiple Filer Duplicate Claims are in substance duplicates of or fully claimed within the corresponding Surviving Claims, as more fully described in the Two Hundred Twenty-First Omnibus Objection to General Creditor Claims; and

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1. Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Objection.

due and proper notice of the Two Hundred Twenty-First Omnibus Objection to General Creditor Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Twenty-First Omnibus Objection to General Creditor Claims is in the best interests of LBI, its estate, its customers and creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Twenty-First Omnibus Objection to General Creditor Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

**ORDERED** that the relief requested in the Two Hundred Twenty-First Omnibus Objection to General Creditor Claims is granted; and it is further

**ORDERED** that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1, Exhibit 2, and Exhibit 3 (collectively, the “Exhibits”) under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged in their entirety with prejudice as set forth in the Exhibits; and it is further

**ORDERED** that the claims listed on the Exhibits annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the LBI general claims register subject to the Trustee’s right to further object as set forth herein; and it is further

**ORDERED** that all information included on and all documentation filed in support of any Redundant Claim shall be treated as having been filed in support of and included in the corresponding Surviving Claim; and it is further

**ORDERED** that notwithstanding any other provision of this Order, a Surviving Claim and all documentation previously filed in support of the Surviving Claim shall be deemed

timely filed to the extent it appropriately amended and superseded, directly or indirectly, a claim that had been timely filed; and it is further

**ORDERED** that this Order supersedes all previous orders regarding the disposition of the Claims listed on the Exhibits annexed hereto; and it is further

**ORDERED** that nothing in this Order or the disallowance and expungement of the Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Trustee's rights to object to the Surviving Claims on any basis is preserved; and it is further

**ORDERED** that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and interpretation of this Order.

Dated: New York, New York  
\_\_\_\_\_, 2014

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HONORABLE SHELLEY C. CHAPMAN,  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT 1**

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA**  
**TWO HUNDRED TWENTY-FIRST OMNIBUS OBJECTION: EXHIBIT 1- DUPLICATIVE CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
1	AMTRUST BANK FORMERLY KNOWN AS OHIO SAVINGS BANK C/O KIMON ZAVERDINOS 1801 EAST NINTH STREET SUITE 200 CLEVELAND, OH 44114-3103	1/26/2009	1539	\$101,550.00	AMTRUST BANK C/O KIMON ZAVERDINOS ATTN: TREASURY 1801 EAST NINTH STREET SUITE 200 CLEVELAND, OH 44114-3103	1/26/2009	900001830**	\$101,550.00
2	ARMY EMERGENCY RELIEF C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2036 385 E. COLORADO BLVD PASADENA, CA 91101	1/30/2009	2448	\$78,930.00	ARMY EMERGENCY RELIEF WESTERN ASSET MANAGEMENT COMPANY PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006055	UNSPECIFIED*
3	BMO NESBITT BURNS INC. DAVID FERGUSON C/O HARRIS N.A. 111 WEST MONROE STREET CHICAGO, IL 60611	1/30/2009	8003274	UNSPECIFIED*	BMO NESBITT BURNS, INC. JAMES E. SPIOTTO CHAPMAN AND CUTLER LLP 111 WEST MONROE STREET CHICAGO, IL 60603-4080	5/29/2009	5131	\$80,894.40

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
4	COMMINGLED PENSION TRUST FUND SUBADVISED FIXED INCOME-W SCOTT E. RICHTER, ESQ. & STACEY L. ANGEL C/O J.P. MORGAN INVESTMENT MANAGEMENT INC. 1111 POLARIS PARKWAY, FLOOR 4P COLUMBUS, OH 43240-2050	1/29/2009	9003352	UNSPECIFIED*	JPMORGAN ASSET MANAGEMENT TRANSFEROR: LEHMAN BROTHERS HOLDINGS INC. C/O LEGAL DEPT FLOOR 9 - ATTN WAYNE H CHAN 270 PARK AVE NEW YORK, NY 10017	5/15/2009	4529	\$16,796.87
5	CRUCIBLE MATERIALS-HOURLY PETER TROJANO C/O STANDISH ASSET MANAGEMENT CO LLC 201 WASHINGTON ST BOSTON, MA 02108	1/30/2009	9005006	UNSPECIFIED*	CRUCIBLE MATERIALS-HOURLY C/O STANDISH ASSET MANAGEMENT CO. LLC BNY MELLON CENTER 201 WASHINGTON STREET BOSTON, MA 02108	1/30/2009	2982	\$89,038.06
6	EDWARD GRECO QTIP TRUST JACQUE BUCÉLOT TTEE FBO EDWARD GRECO QUALIFIED TERM INTEREST IN PROPERTY TRUST UWO 5/18/1995 15 STERLING STREET BEACON, NY 12508-1439	12/11/2008	109	\$200.00	EDWARD GRECO QUALIFIED TERM INTEREST IN PTY TR UWO 5/18/1995 15 STERLING STREET BEACON, NY 12508-1439	12/11/2008	900000101**	\$200.00
7	GRACE BROTHERS LTD 1560 SHERMAN AVE STE 900 EVANSTON, IL 60201-4809	1/23/2009	1316	UNSPECIFIED*	GRACE BROTHERS LTD CHARLENE O'CONNOR 1560 SHERMAN AVE STE 900 EVANSTON, IL 60201-4809	1/23/2009	900001695**	\$5,531.38

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
8	ING LIFE INSURANCE AND ANNUITY COMPANY GIL MATHIS ONE ORANGE WAY WINDSOR, CT 06095-4774	9/26/2008	9008027	UNSPECIFIED*	ING LIFE INSURANCE & ANNUITY CO. C/O ING INVESTMENT MANAGEMENT 230 PARK AVENUE NEW YORK, NY 10169-0005	1/28/2009	8002336	UNSPECIFIED*
9	IRVING S GILMORE FOUNDATION ADAM SHAPIRO C/O STONE HARBOR INVESTMENT PARTNERS 31 W 52ND STR SUITE 900 NEW YORK, NY 10019	1/28/2009	9002274	UNSPECIFIED*	IRVING S. GILMORE FOUNDATION ATTN: ADAM SHAPIRO STONE HARBOR INVESTMENT PARTNERS, LP 31 WEST 52ND STREET NEW YORK, NY 10019	1/28/2009	1850	\$6,937.50
10	KUWAIT INVESTMENT AUTHORITY ADEL N HAMADAH MINISTRIES COMPLEX, BLOCK 3 GROUND FLOOR, P.O. BOX 64 SAFAT 13001 KUWAIT	1/27/2009	9002185	UNSPECIFIED*	KUWAIT INVESTMENT AUTHORITY CITIBANK, N.A. (FUND 123) CITGROUP CENTRE CANADA SQUARE CANARY WHARF LONDON E14 5LB UNITED KINGDOM	5/19/2009	4656	\$43,976.57
11	LILY POND CURRENCY MASTER FUND LTD GLEN C CARNES RE LILY POND CAPITAL MGMT LLC 450 PARK AVENUE SUITE 2103 NEW YORK, NY 10022-2676	1/9/2009	7000284	\$2,010.91	LILY POND CURRENCY MASTER FUND LTD GLEN C CARNES RE LILY POND CAPITAL MGMT LLC 450 PARK AVENUE SUITE 2103 NEW YORK, NY 10022-2676	1/9/2009	800000843**	\$2,010.91

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
12	LILY POND CURRENCY PLUS MASTER FUND LTD GLEN CARNES C/O LILY POND CAPITAL MANAGEMENT LLC 450 PARK AVENUE, SUITE 2103 NEW YORK, NY 10022	1/9/2009	7000292	\$18,197.37	LILY POND CURRENCY PLUS MASTER FUND LTD GLEN CARNES C/O LILY POND CAPITAL MANAGEMENT LLC 450 PARK AVENUE, SUITE 2103 NEW YORK, NY 10022	1/9/2009	800000847**	\$18,197.37
13	LM US BOND CORE PLUS MOTHER FUND C/O JAPAN TRUSTEE SERVICES BANK, LTD. AS TRUSTEE ATTN: INVESTMENT TRUST DEPARTMENT 8-11, HARUMI 1-CHOME, CHUO- KU TOKYO JAPAN	1/28/2009	2006	\$208,948.00	LM US BOND CORE PLUS MOTHER FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1972 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2540	\$208,948.00
14	MERABET, OLIVER ROUTE DE LANVOLLEN LE GOAS-MEUR PLOUHA 22580 FRANCE	5/27/2009	4811	\$402.65	MERABET, OLIVER ROUTE DE LANVOLLEN LE GOAS-MEUR PLOUHA 22580 FRANCE	5/27/2009	900007535**	\$402.65
15	PEWZ S.A. RUTA 8 KM 17500 EDIFICIO 121A OF 004 MONTEVIDEO CP 96000 URUGUAY	1/14/2009	1000	\$20,544.76	PELUZ S.A. C/O CAROLINA CIKUREL RUTA 8 KM 17500 ZONA AMERICA EDIFICIO 121A OF 004 MONTEVIDEO CP 96000 URUGUAY	1/14/2009	900001177**	\$14,202,110.00

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
16	SEI INSTITUTIONAL MANAGED TRUST-CORE FIXED INCOME FUND METROLOLITAN WEST ASSET MGMT 11766 WILSHIRE BLVD STE 1580 LOS ANGELES, CA 90025-6576	1/29/2009	2072	\$206,953.13	SEI INSTITUTIONAL MANAGED TRUST METWEST 761 SEI INSTITUTIONAL MANAGED TRST METROPOLITAN WEST ASSET MANAGEMENT 11766 WILSHIRE BLVD STE 1580 LOS ANGELES, CA 90025-6576	9/17/2009	6138	\$206,953.13
17	SEI INSTITUTIONAL MANAGED TRUST-CORE FIXED INCOME FUND (MW # 761) METROPOLITAN WEST ASSET MANAGEMENT, LLC 11766 WILSHIRE BLVD., SUITE 1500 LOS ANGELES, CA 90025	9/17/2009	6137	\$206,953.13	SEI INSTITUTIONAL MANAGED TRUST METWEST 761 SEI INSTITUTIONAL MANAGED TRST METROPOLITAN WEST ASSET MANAGEMENT 11766 WILSHIRE BLVD STE 1580 LOS ANGELES, CA 90025-6576	9/17/2009	6138	\$206,953.13
18	SNYDER, BRIAN 40 EAST 83RD STREET #38 NEW YORK, NY 10028-0843	1/28/2009	1921	\$46,401.36	SNYDER, BRIAN 40 EAST 83RD STREET #38 NEW YORK, NY 10028-0843	1/28/2009	900002514**	\$32,076.15

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
19	STERLING CAPITAL MANAGEMENT LLC ON BEHALF OF ITS DISCRETIONARY ADVISORY CLIENT UNION REGIONAL MEDICAL CENTER DEFINED PENSION PLAN ATTN KENNETH R. COTNER, EXECUTIVE DIRECTOR 115 OFFICE PARK DRIVE MOUNTAIN BROOK, AL 35223-2421	10/7/2008	9008081	UNSPECIFIED*	STERLING CAPITAL MANAGEMENT LLC KENNETH R COTNER 115 OFFICE PARK DRIVE MOUNTAIN BROOK, AL 35223-2421	10/7/2008	9008104	\$1,995.70
20	TEACHERS RETIREMNT SYS TX CAROL ELLIS 1000 RED RIVER STREET AUSTIN, TX 78701-2627	1/30/2009	9004548	UNSPECIFIED*	TEACHERS RETIREMENT SYSTEM OF TEXAS 1000 RED RIVER STREET AUSTIN, TX 78701-2627	1/30/2009	2895	\$80,971.03
21	THE WALT DISNEY RETIREMENT PLAN MASTER TRUST ATTN: IRENA GOLDSTEIN C/O PROSKAUER ROSE LLP ELEVEN TIMES SQUARE NEW YORK, NY 10036-8299	5/27/2009	7002063	\$266,344.00	WALT DISNEY RETIREMENT PLAN MASTER TRUST, THE C/O THE WALT DISNEY COMPANY ATTN: MITCHELL K POLON 500 SOUTH BUENA VISTA STREET BURBANK, CA 91521-0050	6/2/2009	5936	\$266,344.00

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
22	TOMICKI, BERNARD J & HELEN G TTEES FBO BERNARD J & HELEN G TOMICKI REV LIV TRUST U/A/D 11/18/98 2505 NATURE BEND CARROLLTON, TX 75006-2004	12/12/2008	128	\$1,148.07	TOMICKI, BERNARD J & HELEN G TTEES FBO BERNARD J & HELEN G TOMICKI REV LIV TRUST U/A/D 11/18/98 2505 NATURE BEND CARROLLTON, TX 75006-2004	12/12/2008	900000121**	\$1,148.07
23	VONWIN CAPITAL MANAGEMENT, LP TRANSFEROR: MUNICIPAL SECURITIES RULEMAKING ROGER VON SPIEGEL, MANAGING DIRECTOR 261 FIFTH AVENUE, 22ND FLOOR NEW YORK, NY 10016	1/28/2009	9002393	UNSPECIFIED*	VONWIN CAPITAL MANAGEMENT, L.P. TRANSFEROR: MUNICIPAL SECURITIES RULEMAKING VONWIN CAPITAL, LLC ATTN: ROGER VON SPIEGEL 261 FIFTH AVENUE, 22ND FLOOR NEW YORK, NY 10016	1/28/2009	1919	\$192,056.08

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\*\* Allowed Claim

**EXHIBIT 2**

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA**  
**TWO HUNDRED TWENTY-FIRST OMNIBUS OBJECTION: EXHIBIT 2 - AMENDED AND SUPERSEDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
1	BEAFORD INVESTMENTS LIMITED LETHERA S. MCCARTNEY, VP JP MORGAN TRUST CO (BAHAMAS) LIMITED PO BOX N - 4899, 2ND FLOOR, BAHAMAS FINANCIAL CENTRE SHIRLEY & CHARLOTTE STS. NASSAU BAHAMAS	12/8/2008	8000122	UNSPECIFIED*	BEAFORD INVESTMENTS LIMITED ATTN: ANGELA WATSON J.P. MORGAN TRUST COMPANY (BAHAMAS) LIMITED BAHAMAS FINANCIAL CENTER, 2ND FLOOR SHIRLEY & CHARLOTTE STREETS PO BOX N-4899 NASSAU BAHAMAS	7/23/2009	6083	\$9,578,839.00
2	BEIJING FOREIGN ENTERPRISE HUMAN RESOURCES SERVICE CO., LTD. MS. ZHANG XIAOWEN, UNIT 2508, LEVEL 25 CHINA WORLD TOWER 1 NO. 1 JIAN GUO MEN WAI AVENUE BEIJING 100004 CHINA, P.R.C.	12/30/2008	581	\$3,293.55	BEIJING FOREIGN ENTERPRISE HUMAN RESOURCES SERVICE CO., LTD. MS. ZHANG XIAOWEN, UNIT 2508, LEVEL 25 CHINA WORLD TOWER 1 NO. 1 JIAN GUO MEN WAI AVENUE BEIJING 100004 CHINA	6/1/2009	5619	\$3,293.55

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
3	BOEING COMPANY VOLUNTARY INVESTMENT PLAN, THE C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1655 385 E COLORADO BLVD PASADENA, CA 91101	1/30/2009	2971	\$3,200,788.00	BOEING COMPANY VOLUNTARY INVESTMENT PLAN WESTERN ASSET MANAGEMENT COMPANY 100 N RIVERSIDE PLAZA CHICAGO, IL 60606	2/2/2009	9005942	UNSPECIFIED*
4	BROWN, MELVILLE JR. 9516 FAIRCREST DRIVE DALLAS, TX 75238	5/26/2009	7002026	\$89,088.07	BROWN, MELVILLE M., JR 9516 FAIRCREST DR. DALLAS, TX 75238-1416	1/30/2009	3104	\$372,372.99
5	BROWN, MELVILLE 9516 FAIRCREST DRIVE DALLAS, TX 75238	1/30/2009	9005575	UNSPECIFIED*	BROWN, MELVILLE M., JR 9516 FAIRCREST DR. DALLAS, TX 75238-1416	1/30/2009	3104	\$372,372.99
6	CHAUNY SA ATTN:SEBASTIAN FERULLO JUNCAL 1327 ESC 303 MONTEVIDEO URUGUAY	5/26/2009	9007750	UNSPECIFIED*	ATTESTOR CAPITAL, LLP FOR AND ON BEHALF OF ATTESTOR VALUE MASTER FUND TRANSFEROR: CHAUNY S.A. C/O ATTESTOR CAPITAL LLP ATTN: ISOBELLE WHITE 21 UPPER BROOK STREET LONDON W1K 7PY UNITED KINGDOM	5/26/2009	5124	\$3,574,050.24

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
7	COMMINGLED PENSION TRUST FUND OF JPMORGAN CHASE BANK NA WAYNE H CHAN ESQ 245 PARK AVE NEW YORK, NY 10167	1/28/2009	9002444	UNSPECIFIED*	JPMORGAN ASSET MANAGEMENT TRANSFEROR: LEHMAN BROTHERS HOLDINGS INC. J.P. MORGAN INVESTMENT MANAGEMENT INC. C/O LEGAL DEPT FLOOR 9 ATTN WAYNE H CHAN 270 PARK AVENUE NEW YORK, NY 10017	5/15/2009	4527	\$4,238.28
8	DNB NOR MARKETS INC MARCUS WENDEHOG VP AND ASSISTANT COUNSEL 200 PARK AVENUE 31ST FLOOR NEW YORK, NY 10166	1/26/2009	9001916	UNSPECIFIED*	DNB NOR MARKETS, INC. DNB NOR BANK ASA ATTN: MARCUS WENDEHOG, ESQ. 200 PARK AVENUE 31ST FLOOR NEW YORK, NY 10166-0396	5/7/2009	4515	\$402,417.00
9	EISENBERG, IRWIN M. 11 HICKORY COURT STATEN ISLAND, NY 10309	1/30/2009	8003077	UNSPECIFIED*	EISENBERG, IRWIN 11 HICKORY CT STATEN ISLAND, NY 10309	5/28/2009	5292	\$254,951.00
10	GOLDMAN SACHS & CO., ET AL. ATTN: JANET A. BROECKEL, MANAGING DIRECTOR/ASSOCIATE GENERAL COUNSEL ONE NEW YORK PLAZA NEW YORK, NY 10004	5/30/2009	5524	\$9,683.89	GOLDMAN SACHS & CO. (AS CO-LEAD UNDERWRITER) JANET A. BROECKEL MANAGING DIRECTOR/ASSOCIATE GENERAL COUNSEL ONE NEW YORK PLAZA NEW YORK, NY 10004	8/3/2011	6255	\$98,383.64

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
11	GOLDMAN SACHS & CO. JANET A BROECKEL MANAGING DIRECTOR/ASSOCIATE GENL GOLDMAN SACHS & CO. ONE NEW YORK PLAZA NEW YORK, NY 10004	5/29/2009	7002288	\$9,683.89	GOLDMAN SACHS & CO. (AS CO-LEAD UNDERWRITER) JANET A. BROECKEL MANAGING DIRECTOR/ASSOCIATE GENERAL COUNSEL ONE NEW YORK PLAZA NEW YORK, NY 10004	8/3/2011	6255	\$98,383.64
12	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LAWSON SOFTWARE INC C/O GOLDMAN, SACHS & CO. 30 HUDSON STREET, 38TH FLOOR JERSEY CITY, NJ 07302	12/5/2008	8000088	UNSPECIFIED*	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LAWSON SOFTWARE INC C/O GOLDMAN, SACHS & CO. 30 HUDSON STREET, 38TH FLOOR JERSEY CITY, NJ 07302	1/13/2009	8001044	UNSPECIFIED*
13	HALCYON LOAN TRADING FUND LLC TRANSFEROR: CARRETT P.T. LP2 C/O HALCYON ASSET MANAGEMENT LP ATTN: MATT SELTZER 477 MADISON AVENUE - 8TH FLOOR NEW YORK, NY 10022	1/23/2009	1499	\$6,895,903.75	HALCYON LOAN TRADING FUND LLC MATT SELTZER C/O HALCYON ASSET MANAGEMENT LP 477 MADISON AVE 8TH FL NEW YORK, NY 10022	1/23/2009	9001758	\$4,710,871.73
14	HIFFMEISTER, PERRY C. & HILARY 12 BRADBURY PLACE RIVERSIDE, CT 06878	1/26/2009	1633	UNSPECIFIED*	HOFFMEISTER, PERRY COLTER 12 BRADBURY PLACE RIVERSIDE, CT 06878	5/28/2009	7002117	UNSPECIFIED*

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
15	HORNE, CATHY 3510 GARDEN MIST CIR AUBURN, GA 30011	1/28/2009	9002255	UNSPECIFIED*	HORNE, CATHY 3510 GARDEN MIST CIRCLE AUBURN, GA 30011	1/30/2009	3227	\$14,269.22
16	HU, ISABELLE 608 BRIDLE PATH WYCKOFF, NJ 07481-2931	4/24/2009	4370	\$179,954.97	HU, ISABELLE 608 BRIDLE PATH WYCKOFF, NJ 07481	5/1/2009	7001397	\$179,954.97
17	JP MORGAN DIVERSIFIED FUND A SERIES OF JP MORGAN TRUST I WAYNE H CHAN ESQ 245 PARK AVE NEW YORK, NY 10167	1/28/2009	9002533	UNSPECIFIED*	JPMORGAN ASSET MANAGEMENT TRANSFEROR: LEHMAN BROTHERS HOLDINGS INC. C/O LEGAL DEPT ATTN WAYNE H CHAN 270 PARK AVE, 9TH FL NEW YORK, NY 10017-2014	5/15/2009	4528	\$6,895.46
18	METROPOLITAN LIFE INSURANCE COMPANY DANIELLE K AZUA 245 PARK AVE NEW YORK, NY 10167	1/29/2009	9003415	UNSPECIFIED*	METROPOLITAN LIFE INSURANCE COMPANY ATTN: WAYNE H. CHAN J.P. MORGAN INVESTMENT MANAGEMENT INC. C/O LEGAL DEPT, FLOOR 8 245 PARK AVENUE NEW YORK, NY 10167-0001	5/27/2009	4778	\$96,315.61
19	PARKER, DEBORAH A. 1902 LYNTON CIRCLE WELLINGTON, FL 33414	1/23/2009	1338	\$36,603.00	PARKER, DEBORAH A. 1902 LYNTON CIRCLE WELLINGTON, FL 33414	12/17/2013	6391	\$36,603.00
20	PETERS, STEPHEN P.O. BOX 973 3 BISHOP ESTATE LENOX, MA 01240	12/26/2008	7000205	\$271,950.22	PETERS, STEPHEN PO BOX 973 LENOX, MA 01240	9/14/2009	6112	\$264,029.00

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
21	PIA FRIIS ABN AMRO BANK N.V. C/O RBS SECURITIES INC. 600 STEAMBOAT ROAD GREENWICH, CT 06830	5/26/2009	7002000	UNSPECIFIED*	ABN AMRO BANK N.V. C/O RBS SECURITIES INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 STEAMBOAD ROAD GREENWICH, CT 06830	6/2/2009	5931	UNSPECIFIED*
22	PRINCIPAL FUNDS INC HIGH QUALITY INTERMEDIATE TERM BOND FUND DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	9003337	UNSPECIFIED*	PRINCIPAL FUNDS, INC. HIGH QUALITY INTERMEDIATE- TERM BOND FUND ATTN: DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	2040	\$3,626.57
23	PRINCIPAL FUNDS INC PRINCIPAL FINANCIAL GROUP DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0001	1/29/2009	9003339	UNSPECIFIED*	PRINCIPAL FUNDS, INC. BOND & MORTGAGE SECURITIES FUND 801 GRAND AVENUE DES MOINES, IA 50392-0001	1/29/2009	2041	\$107,722.66
24	PRINCIPAL MANAGEMENT CORPORATION PF HQ INTERMEDIATE TERM BOND FUND DEBRA SVOBODA PRINCIPAL GLOBAL INVESTORS, LLC 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/26/2008	9008028	UNSPECIFIED*	PRINCIPAL FUNDS, INC. HIGH QUALITY INTERMEDIATE- TERM BOND FUND ATTN: DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	2040	\$3,626.57

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
25	PRINCIPAL MANAGEMENT CORPORATION-PVC-BOND & MORTGAGE SECURITIES C/O DEBRA SVOBODA PRINCIPAL GLOBAL INVESTORS, LLC 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/26/2008	9008035	UNSPECIFIED*	PRINCIPAL VARIABLE CONTRACTS FUND, INC. BOND & MORTGAGES SECURITIES ACCT. C/O DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	2039	\$806.25
26	PRINCIPAL VARIABLE CONTRACTS FUND INC PRINCIPAL FINANCIAL GROUP DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0001	1/29/2009	9003335	UNSPECIFIED*	PRINCIPAL VARIABLE CONTRACTS FUND, INC. BOND & MORTGAGES SECURITIES ACCT. C/O DEBRA EPP, COUNSEL 711 HIGH STREET [REDACTED] DES MOINES, IA 50392-0301	1/29/2009	2039	\$806.25
27	PROSHARES ULTRA RUSSELL2000 GROWTH PRO FUNDS ADVISORS LLC ATTN: AMY DOBERMAN, ESQ. 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA, MD 20814	1/7/2011	6235	\$3,780.42	PROSHARES ULTRA RUSSELL2000 GROWTH C/O PRO FUNDS ADVISORS LLC ATTN: AMY DOBERMAN, ESQ. 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA, MD 20814	11/11/2013	6384	\$2,814.84

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
28	PROSHARES ULTRA RUSSELL2000 PRO FUNDS ADVISORS LLC ATTN: AMY DOBERMAN, ESQ. 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA, MD 20814	1/7/2011	6234	\$17,574.45	PROSHARES ULTRA RUSSELL2000 C/O PRO FUNDS ADVISORS LLC ATTN: AMY DOBERMAN, ESQ. 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA, MD 20814	11/11/2013	6383	\$13,074.61
29	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT 230 PARK AVENUE NEW YORK, NY 10169-0005	1/28/2009	8002329	UNSPECIFIED*	RELIASTAR LIFE INSURANCE COMPANY GIL MATHIS 20 WASHINGTON AVENUE SOUTH MINNEAPOLIS, MN 55401	9/26/2008	9008026	\$328,125.00
30	ROGGE- FOND VANT C/O ROGGE GLOBAL PARTNERS PLC SION HALL, 56 VICTORIA EMBANKMENT 56 VICTORIA EMBANKMENT LONDON EC4Y 0DZ UNITED KINGDOM	1/13/2009	8000964	UNSPECIFIED*	INKA FONDS VANT - RGP LEGAL DEPARTMENT/MARC DIEDENHOFEN INTERNATIONALE KAPITALANLAGEGESELLSCH AFT MBH YORCKSTRABE 21 DUESSELDORF 40476 GERMANY	1/28/2009	8001780	UNSPECIFIED*
31	SECURITY LIFE OF DENVER INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT 230 PARK AVENUE NEW YORK, NY 10169-0005	1/28/2009	8002319	UNSPECIFIED*	SECURITY LIFE OF DENVER INSURANCE CO GIL MATHIS 1290 BROADWAY DENVER, CO 80203	9/26/2008	9008025	\$546,875.00

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
32	STANDARD & POORS CORP. ATTN: LOUIS SLANINA 55 WATER STREET, 46TH FLOOR NEW YORK, NY 10041	8/18/2010	6229	\$209,624.00	STANDARD & POORS ATTN:MICHAEL J. TWAMLEY 55 WATER STREET, 35TH FLOOR NEW YORK, NY 10041	9/22/2011	6260	\$209,624.00
33	STANDARD & POOR'S 55 WATER STREET ATTN: LOUIS SLANINA NEW YORK, NY 10041	6/1/2009	5887	\$2,174,812.00	STANDARD & POORS ATTN:MICHAEL J. TWAMLEY 55 WATER STREET, 35TH FLOOR NEW YORK, NY 10041	9/22/2011	6260	\$209,624.00
34	THE ROYAL BANK OF SCOTLAND PLC ATTN: MARK ROSE GREENWICH CAPITAL MARKETS INC 600 STEAMBOAT ROAD GREENWICH, CT 06830	9/29/2008	9008160	UNSPECIFIED*	ROYAL BANK OF SCOTLAND, PLC, THE RBS GLOBAL BANKING & MARKETS, C/O RBS SECURITIES, INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 STEAMBOAT ROAD, GREENWICH, CT 06830	6/2/2009	5926	\$40,023,040.00
35	THEODORE, FRANTZ C/O GAIL M WALTON, ESQ LAW OFFICES OF GAIL M WALTON 690 MACE AVENUE BRONX, NY 10467	1/26/2009	9002011	UNSPECIFIED*	THEODORE, FRANTZ 47 JASPER STREET VALLEY STREAM, NY 11580	1/26/2009	1661	\$96,260.36

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
36	TRADEWEB MARKETS LLC ATTN: JONATHAN D. PITTSKY, ASST. SEC 2200 PLAZA FIVE HARBORSIDE FINANCIAL CENTER JERSEY CITY, NJ 07311	5/29/2009	4927	\$1,342,817.50	TRADEWEB LLC ATTN: JONATHAN D. PITTSKY, ASST. SEC 2200 PLAZA FIVE HARBORSIDE FINANCIAL CENTER JERSEY CITY, NJ 07311	5/29/2009	4928	\$1,359,221.19
37	TRADEWEB NEWMARKETS LLC ATTN: JONATHAN D. PITTSKY, ASST. SEC 2200 PLAZA FIVE HARBORSIDE FINANCIAL CENTER JERSEY CITY, NJ 07311	5/29/2009	4926	\$16,403.69	TRADEWEB LLC ATTN: JONATHAN D. PITTSKY, ASST. SEC 2200 PLAZA FIVE HARBORSIDE FINANCIAL CENTER JERSEY CITY, NJ 07311	5/29/2009	4928	\$1,359,221.19
38	VASHISHT, VISHAL 90 FARBOOK DRIVE SHORT HILLS, NJ 07078	1/27/2009	8001700	UNSPECIFIED*	TANNOR PARTNERS CREDIT FUND, LP TRANSFEROR: VASHISHT, VISHAL ATTN: ROBERT TANNOR 150 GRAND STREET, STE 401 WHITE PLAINS, NY 10601	2/5/2009	3468	\$175,000.00

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
39	WESTERN ASSET MANAGEMENT COMPANY ATTN: W STEPHEN VENABLE JR 620 8TH AVENUE, 50TH FLOOR NEW YORK, NY 10018	10/29/2008	9008098	UNSPECIFIED*	UNITED FOOD & COMMERCIAL WORKERS INTERNATIONAL UNION - INDUSTRIAL PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1133 & W-1352 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2650	\$292,947.00

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\*\* Allowed Claim

**EXHIBIT 3**

**IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA**  
**TWO HUNDRED TWENTY-FIRST OMNIBUS OBJECTION: EXHIBIT 3 – MULTIPLE FILER DUPLICATE CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
1	AFEBT CORE FULL WESTERN ASSET MANAGEMENT COMPANY PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006052	UNSPECIFIED*	NTCC ADVISORS FUNDS FOR EMPLOYEE BENEFITS TRUSTS C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1687 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2775	\$312,387.00
2	AFGT CORE FULL WESTERN ASSET MANAGEMENT COMPANY PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006053	UNSPECIFIED*	NTCC ADVISORS FUNDS FOR GRANTOR TRUSTS C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT. W-1688 385 E. COLORADO BLVD. PASADENA, CA 91109	1/30/2009	2844	\$51,659.00
3	BOOTH FERRIS FDTN FIXED INC A/C LESLEY GOLDBERG 345 PARK AVE NEW YORK, NY 10167	1/28/2009	9002263	UNSPECIFIED*	JPMORGAN CHASE BANK, N.A., AS AGENT FBO BOOTH FERRIS FDTN FIXED INC AC PRIVATE BANK LEGAL - LESLEY E. GOLDBERG, ESQ. 345 PARK AVENUE, 5TH FLOOR NEW YORK, NY 10154	5/28/2009	4843	\$71,162.89

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
4	BROWN BROTHERS HARRIMAN TRUST COMPANY (CAYMAN) LTD, AS TRUSTEE FOR THE LINCOLN FUND, ATTN: LEGAL DEPT W-2390 C/O WESTERN ASSET MANAGEMENT COMPANY 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2505	\$52,430.00	MORGAN STANLEY SENIOR FUNDING, INC. TRANSFEROR: WESTERN ASSET MANAGEMENT COMPANY 1585 BROADWAY 2ND FLOOR NEW YORK, NY 10036	9/26/2008	9008059-01	UNSPECIFIED*
5	CENTRAL STATES SE & SW AREAS PENSION FUND WESTERN ASSET MGMT PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006051	UNSPECIFIED*	CENTRAL STATES SOUTHWEST & SOUTHWEST AREAS PENSION FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1861 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2680	\$670,695.00
6	CENTURY AFFILIATED HOLDINGS LLC LESLEY E GOLDBERG 345 PARK AVE NEW YORK, NY 10154	1/28/2009	9002264	UNSPECIFIED*	JPMORGAN CHASE BANK, NA, AS AGENT FBO CENTURY AFFILIATED HOLDINGS LLC PRIVATE BANK LEGAL - LESLEY E. GOLDBERG, ESQ. 345 PARK AVENUE, 5TH FLOOR NEW YORK, NY 10154	5/28/2009	4841	\$7,715.23

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\*\* Allowed Claim

CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
7	CF SECURITIZED INDEX FUND C/O BNY MELLON CASH INVESTMENT STRATEGIES BNY MELLON CENTER 500 GRANT STREET PITTSBURGH, PA 15258	1/29/2009	2343	\$5,259.48	THE BANK OF NEW YORK MELLON C/O STANDISH MELLON ASSET MGMT ACCT [REDACTED] MELLON FINANCIAL CENTER 1 BOSTON PLACE STE 024- 0344 BOSTON, MA 02108-4408	12/2/2008	9008101	UNSPECIFIED*
8	DEUTSCHE ASSET MANAGEMENT SCOTT AGI 345 PARK AVENUE NEW YORK, NY 10154	10/7/2008	9008080	UNSPECIFIED*	PYRAMID MORTGAGE- BACKED SECURITIES FUND IGOR ABRAMOV 345 PARK AVENUE NEW YORK, NY 10154	1/26/2009	9001808	UNSPECIFIED*
9	HEWLETT PACKARD INDIA SALES PVT. LTD. ATTN: MR RAMNATH SUNDARAM / CREDIT & COLLECTIONS 24 SALARPURIA ARENA, ADUGODI HOSUR MAIN ROAD BANGALORE 560030 INDIA	3/27/2009	4235	\$35,765.13	HEWLETT PACKARD AP (HONG KONG) LTD -SEE V# [REDACTED] 19/F CITYPLAZA ONE 1111 KINGS ROAD ATTN: MR CHAN KAI YIU TAIKOO SHING HONG KONG CHINA	3/27/2009	4236	\$14,771.00

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
10	INTERNATIONAL INVESTMENT FUND - PUTNAM GLOBAL AGGREGATE FIXED INCOME FUND, THE DEREK JEPSON DUMARESQ HOUSE, DUMARESQ STREET ST HELIER, JERSEY JE2 3RL CHANNEL ISLANDS	1/29/2009	9003323	UNSPECIFIED*	SBC MASTER PENSION TRUST CARL J. STRUTZ 208 S. AKARD ROOM 2712 DALLAS, TX 75201	1/30/2009	8002800	UNSPECIFIED*
11	REAMS ISP REAMS ASSET MGMT CO A/C INDIANA STATE POLICE 227 WASHINGTON STREET COLUMBUS, IN 47201-6741	2/3/2009	3416	\$48,860.15	INDIANA STATE POLICE PENSION TRUST RICHARD MOURDOCK, TREASURER 200 WEST WASHINGTON STREET SUITE 242 INDIANAPOLIS, IN 46204-2792	1/28/2009	8001926	UNSPECIFIED*
12	RIC PLC THE STERLING BOND FUND ELLIOT COHEN 909 A ST TACOMA, WA 98402	1/30/2009	9004649	UNSPECIFIED*	FRANK RUSSELL INVESTMENT COMPANY PLC-THE STERLING CORP BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-5307 385 E. COLORADO BLVD. PASADENA, CA 91101	2/2/2009	3245	\$94,594.00

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
13	RIC PLC THE STERLING CORPORATE BOND FUND ELLIOT COHEN 909 A ST TACOMA, WA 98402	1/30/2009	9004648	UNSPECIFIED*	FRANK RUSSELL INVESTMENT COMPANY PLC - THE STERLING CORPORATE BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-5185 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2705	\$13,875.00
14	SEIU LOCAL 74 PENSION FUND C/O CLAIRE MARTIN-MCKAY AMALGAMATED BANK 275 SEVENTH AVE NEW YORK, NY 10001	1/29/2009	9003912	UNSPECIFIED*	BOARD OF TRUSTEES OF THE PENSION FUND OF LOCAL 74 C/O DEBRA SVOBODA PRINCIPAL GLOBAL INVESTORS 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/26/2008	9008033	UNSPECIFIED*
15	SOLUTIA INC SAVINGS AND INVMT PLAN WESTERN ASSET MGMT COM PATRICK HERRINGTON 50 S LASALLE ST CHICAGO, IL 60603	2/2/2009	9006054	UNSPECIFIED*	SOLUTIA INC. SAVINGS AND INVESTMENT PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1743 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2731	\$234,734.00

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
16	STRONG MUSEUM TRUST LESLEY E GOLDBERG 345 PARK AVE NEW YORK, NY 10154	1/28/2009	9002267	UNSPECIFIED*	JPMORGAN CHASE BANK N.A., AS AGENT F/B/O STRONG MUSEUM TRUST 345 PARK AVENUE, 5TH FLOOR NEW YORK, NY 10154	5/28/2009	4840	\$3,354.68
17	THE MASTER TRUST BANK OF JAPAN, LTD ON BEHALF OF LM GLOBAL BOND MOTHER TOSHIAKI FUJII 2-11-3 HAMAMATSU-CHO, MINATO-KU TOKYO 1058579 JAPAN	1/23/2009	7000592	\$1,521,211.00	LM GLOBAL BOND MOTHER FUND (SDO), C/O WESTERN ASSET MANAGEMENT C/O WESTERN ASSET MANAGEMENT COMPANY, ATTN: LEGAL DEPT W-5383 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2475	\$1,521,211.00
18	THE MASTER TRUST BANK OF JAPAN, LTD, AS TRUSTEE T.FUJII, Y.NAKAO, CORPORATE RISK MANAGEMENT 2-11-3 HAMAMATSU-CHO, MINATO-KU TOKYO 1058579 JAPAN	1/22/2009	8001750	UNSPECIFIED*	WELLINGTON MANAGEMENT COMPANY LLP ROBERT J TONER MORGAN STANLEY ASSET & INVESTMENT TRUST MANAGEMENT CO LIMITED 75 STATE STREET BOSTON, MA 02109	9/29/2008	9008065	UNSPECIFIED*

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00\*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
19	TIME MIRROR CHANDLER II LLC LESLEY E GOLDBERG 345 PARK AVE NEW YORK, NY 10154	1/28/2009	9002268	UNSPECIFIED*	JPMORGAN CHASE BANK, N.A. AS AGENT F/B/O TIME MIRROR CHANDLER II, LLC JPMORGAN CHASE BANK, N.A.-PRIVATE BANK LEGAL-LESLEY E. GOLDBERG, ESQ. 345 PARK AVENUE, 5TH FLOOR NEW YORK, NY 10154	5/28/2009	4846	\$55,805.47
20	UNITED METHODIST CHURCH C/O BNY MELLON CASH INVESTMENT STRATEGIES BNY MELLON CENTER 500 GRANT STREET PITTSBURGH, PA 15258	1/29/2009	2341	\$2,383.35	THE BANK OF NEW YORK MELLON C/O STANDISH MELLON ASSET MGMT ACCT [REDACTED] MELLON FINANCIAL CENTER 1 BOSTON PLACE STE 024- 0344 BOSTON, MA 02108-4408	12/2/2008	9008101	UNSPECIFIED*
21	USWU LOCAL 74 DEFINED CONTRIBUTION PLAN DEBORAH SILODER C/O AMALGAMATED BANK 275 SEVENTH AVE NEW YORK, NY 10001	1/29/2009	9003901	UNSPECIFIED*	BOARD OF TRUSTEES OF THE WELFARE FUND OF LOCAL 74 C/O PRINCIPAL GLOBAL INVESTORS, LLC ATTN: DEBRA S. VOBODA 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/29/2008	9008060	UNSPECIFIED*

\* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00\*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

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CLAIMS TO BE DISALLOWED AND EXPUNGED				SURVIVING CLAIMS				
	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
22	USWU LOCAL 74 WELFARE FUND DEBORAH SILODOR C/O AMALGAMATED BANK 275 SEVENTH AVE NEW YORK, NY 10001	1/29/2009	9003911	UNSPECIFIED*	BOARD OF TRUSTEES OF THE DEFINED CONTRIBUTION FUND OF LOCAL C/O DEBRA SVOBODA PRINCIPAL GLOBAL INVESTORS LLC 801 GRAND AVENUE DES MOINES, IA 50392-0490	9/26/2008	9008032	UNSPECIFIED*
23	WASHINGTON GAS LIGHT COMPANY MASTER VEBA TRUST C/O BNY MELLON CASH INVESTMENT STRATEGIES BNY MELLON CENTER 500 GRANT STREET PITTSBURGH, PA 15258	1/29/2009	2342	\$1,394.47	THE BANK OF NEW YORK MELLON C/O STANDISH MELLON ASSET MGMT ACCT [REDACTED] MELLON FINANCIAL CENTER 1 BOSTON PLACE STE 024- 0344 BOSTON, MA 02108-4408	12/2/2008	9008101	UNSPECIFIED*
24	WESTERN ASSET MANAGEMENT COMPANY W STEPHEN VENABLE JR 385 EAST COLORADO BOULEVARD PASADENA, CA 91101-1923	10/20/2008	9008093	UNSPECIFIED*	STATE RETIREMENT & PENSION SYSTEM OF MARYLAND C/O WESTERN MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1376 385 E. COLORADO BLVD. PASADENA, CA 91101	1/30/2009	2690	\$5,911,142.00

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